



**DEPARTMENT OF THE ARMY**  
HEADQUARTERS, 266<sup>th</sup> FINANCE COMMAND  
UNIT 29001  
APO AE 09007

AEUFC-FAPD

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: High Visibility and Sensitive (HV/SA) Account Maintenance Policy (Finance and Accounting Policy Memorandum #04-03)

1. References:

a. Department of Defense Financial Management Regulation (DoDFMR) 7000.14-R, Volume 7a, Military Pay and Procedures – Active Duty and Reserve Pay.

b. Military Pay Procedures Manual (MPPM)/Defense Finance and Accounting Service (DFAS)-IN 7-1.

2. Purpose: To delineate basic procedures for the maintenance of high visibility and sensitive pay accounts (HV/SA) to ensure their receipt of accurate and timely pay support and travel settlements.

3. Scope: These procedures apply to all assigned finance battalions and deployed finance units in the Balkans. Battalion commanders or detachment commanders may expand on the guidance in this memorandum to meet local requirements. No portions of this memorandum may be excluded without the authorization of the FINCOM Commander. These procedures must be added to your internal control/quality assurance program/plan as a regularly inspected area.

4. At a minimum, high visibility accounts include the following:

- a. General Officers (GO)
- b. Brigade (O6) level Commanders
- c. Chief Warrant Officers 5
- d. Command Sergeants Major assigned to O6 or higher level commands

5. At a minimum, sensitive accounts include the following:

- a. Military personnel assigned to a finance unit (regardless of MOS)

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b. Military spouses of finance personnel assigned to your applicable Accounting and Disbursing Station Number (ADSN)

c. Military spouses of Civilian/Local National employees assigned to the finance unit (with the exception of Non-Appropriated Funds (NAF) personnel assigned to the FINCOM)

d. Geographically separated finance military spouses assigned to your battalion ADSN when identified to you by the finance office supporting the finance Soldier or finance employee. NOTE: If you are aware that you have a finance Soldier with a geographically separated military spouse, you should contact the applicable finance office so they can give sensitive status to the account in question.

e. Others as determined by the Battalion/Detachment Commander

6. Account maintenance procedures:

a. Finance Battalions will designate a specific section and/or individuals to maintain individual account files on all HV/SAs and make all military pay, travel, and disbursing inputs/transactions using a special input source code (ISC). Controls (i.e. tracking the ISC inputs) will be enacted to ensure that these individuals are the only authorized personnel within the battalion making input to the applicable pay accounts. Each battalion commander will issue a policy letter designating specific individuals the authority to perform this function. Battalions will audit 100% of all military pay and travel vouchers for HV/SA personnel before uploading for payment or making a manual payment to the individual. The authorized individual conducting the audit will write the date of the audit, print and sign their name on the payment document.

b. All HV/SAs will be "flagged" as a Pay Record Accessibility (PRA) account with an indicator of "0" upon in-processing (MPPM 5.3.3.4d.7/DFAS 7-1 Part One, Para 2-3, j, 7). The intent of using the PRA indicator is to facilitate military pay account tracking and allows for a quarterly roll-up to perform an audit/review of each military pay account.

c. The battalion HV/SA section/individual will print their own copy of every HV/SA end of month (EOM) Leave and Earnings Statement (LES) and reconcile it with the previous month's LES and a copy of the Defense Military Pay Office (DMO) report for the respective ISC identified for HV/SA account inputs. Any discrepancies will be immediately researched and brought to the attention of the Battalion Commander.

d. Each HV/SA will be reviewed/audited at least monthly between the 10<sup>th</sup> and 15<sup>th</sup> of the month. The complete Master Military Pay Account (MMPA) and processed transactions screen



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print (JJAM) of all HV/SAs will be reviewed during this process to check for and reconcile unforeseen systemic or other inputs/changes to the account that did not process or processed incorrectly. Pay special attention to the N9 memos input by DFAS-IN to ensure their input is accurate, especially their monthly review of taxes for VIP accounts. Take immediate action to resolve any discrepancies by researching and notifying the Battalion Commander/Detachment Commander, who in turn should contact the Field Services Office (FSO) at DSN 699-7870 and/or the General Officer POC in Centralized Operations Office (COO) at DSN 699-2253/2793, as necessary. Report any unusual system/technical issues discovered through this process to Finance and Accounting Policy Directorate (FAPD) for dissemination to the entire FINCOM network.

e. Finance Battalions/Detachments will offer private in and out processing sessions to all VIPs and conduct those sessions as required. Assist the VIPs in completing any required documentation to start/stop station allowances, update necessary pay account information, and complete their travel voucher.

f. Each Battalion will create a PRA roster to use as a tool to monitor these HV/SAs (see enclosure 1). The completed roster will be updated as often as necessary and forwarded to the Battalion Commander/Detachment Commander for oversight. At a minimum, the roster will provide the following information:

- 1) Rank, Name, SSN, position, and phone # of individual subject to PRA review/audit
- 2) Rank, Name, SSN, and duty station of any relative(s) involved
- 3) Pay option method (EOM Only or Mid-month/EOM)

g. The Battalion Commander is responsible for ensuring a quarterly audit of all PRA accounts is conducted by printing the quarterly PRA listing (see enclosure 2) via offline reporting, as well as individual audits for personnel who conduct a Permanent Change of Station (PCS) or change duties. Upon completion of the audit, the report and findings will be reviewed and certified by the Battalion Commander, as well as, conducting follow-up actions as warranted. This audit will be maintained in the battalion for a minimum of one year, after which they may be destroyed. The quarterly review will be done as follows:

- 1) Accounts that DO NOT reflect a monetary change of \$100 or more, or a leave accrual increase of more than 2.5 days per month require no further action (NAR-No Action Required). Annotate NAR next to each line that falls into this category.

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2) Accounts with a net difference of \$100 or more and/or a leave accrual increase of more than 2.5 days per month, to include any leave or indebtedness cancellations, shall be audited thoroughly. Annotate next to the line what generated the net difference of \$100 or more (i.e. Casual Pay/Temporary Lodging Allowance (TLA) Payment/Bonus/etc).

3) Audit suspicious account(s) by obtaining a current MMPA and researching the account to identify the transactions related to the increase(s). Examine the source documents related to all questionable transactions and ensure the transactions are correctly supported and processed. Indicate all transactions have been corrected (when appropriate) and processed properly by signing and dating the roster. Retain a completed PRA review/audit for one year.

4) Forward a copy of all quarterly PRA reviews to FAPD (ATTN: Military Pay Policy) NLT 10 January, 10 April, 10 July, and 10 October.

h. As an additional account tracking option, battalions may also place all VIP accounts in one or more unique Personnel Administration Center Identifications (PACIDNs). This is an optional measure that would help facilitate the audit/review requirements depicted above.

i. Battalions must closely monitor and coordinate all prior-year tax affecting input with the DFAS-IN COO POC who can be reached at DSN 699-2253/2793. Battalions must ensure that any and all corrected W2s (W2Cs) received for a General Officer or Command Sergeant Major assigned to a General Officer are proper and correct before distributing them to the individual. All W2Cs will be issued and printed by DFAS-IN and mailed to the respective servicing finance office for distribution. Keep in mind the individual has the ability to print their own W2C via MyPay so ensure you do your periodic reviews of the account until the W2C has been issued to ensure it is correct – don't wait for the mailed hard-copy.

7. All General Officers, Chief Warrant Officers 5, and Command Sergeants Major assigned to Lieutenant Generals or Generals are monitored by a special POC in COO at central site. The COO also makes all central site-level input to include the working of all ACCS cases involving these personnel. If you have questions or problems with these accounts, contact the COO POC at DSN 600-2253/2793.

8. If you have a problem with a General Officer account which cannot be resolved at your level or with assistance from FAPD, please ensure you immediately contact the FSO to notify them of the situation and gain assistance as necessary. This will also enable us to keep the DFAS-IN chain of command properly informed of the incident.

9. Notify FAPD telephonically (379-5234/7609) and via email ([aeufc-fapd@266fc.army.mil](mailto:aeufc-fapd@266fc.army.mil)) when a General Officer account is identified by your station for separation/retirement. The full



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name, rank, SSN, and projected retirement/separation date must also be included in this notification.

10. POC for this policy is the 266<sup>th</sup> FINCOM, FAPD – Military Pay Policy, DSN 379-5234.

Encl

1. Sample Battalion PRA Roster
2. Sample Quarterly PRA Report Audit



KEVIN G. TROLLER  
COL, FC  
Commanding

DISTRIBUTION:

COMMANDER,

8<sup>TH</sup> FINANCE BATTALION, UNIT 23731, APO AE 09034

8<sup>th</sup> FINANCE BATTALION (BENELUX), UNIT 21420, BOX 3803, APO AE 09705

39<sup>TH</sup> FINANCE BATTALION, UNIT 20193, BOX 0026, APO AE 09165

106<sup>TH</sup> FINANCE BATTALION, CMR 475, APO AE 09036

208<sup>TH</sup> FINANCE BATTALION, UNIT 30041, APO AE 09166

208<sup>TH</sup> FINANCE BATTALION (ITALY), UNIT 31401, BOX 50, APO AE 09630

266<sup>TH</sup> FINCOM, FWD, TUZLA MAIN, APO AE 09789

266<sup>TH</sup> FINCOM, FWD, CAMP BONDSTEEL, APO AE 09340

NAME	SSN	POSITION	PHONE#	EOM PAY	ARRIVE	DEPART
NTC HQs						
BG FIL, JOSEPH		CG	3261		020801	
COL FLINN, EDWARD		COS	3302	EOM	990708	
CW5 LUND, JOHN R		USAG			011007	
CW5 SIMKO, EDWARD		USAG			011119	
OPS GROUP						
COL MARTZ, JOSEPH		OPS GRP CDR	4278	EOM	020801	
CSM GARRETT, JONATHAN		OPS GRP			011113	
11TH ACR						
COL MOORE, JOSEPH		REGIMENT CDR - 11TH ACR	3320	EOM	020617	
CSM FLOOD, STEPHEN		REGIMENT CSM - 11TH ACR	4514		000804	
TSC						
COL WALDEN, JOSEPH L.		TSC CDR	4703	EOM	010618	
CSM AGUON, FRANK		TSC CSM	4221		990419	
MEDDAC						
COL WILLIAMS, CALVIN		MEDDAC CDR	3108	EOM	020618	
COL STEVENSON, REID					010701	
COL SANCHEZ, RAMON		TRICARE REP SAN DIEGO			010706	
DENTAC						
COL CAMPBELL, TIMOTHY		DENTAC CDR	4999		010612	
COL LUTTRELL, PAUL		DENTAC DEPUTY CDR	4999		010629	
COL LINDSAY, BYRON		DENTAC-SHUTTLEWORTH OIC	3196		000717	
COL HORTON, WILLIAM		DENTAC - PEDIODONTIST	3161		981215	
MISC.						
NONE						
SPOUSES						
CPT CONNELL, KURT		Ops Group	SPOUSE MS. CONNELL			
W1 WAITS, JOHN T. JR.		Maint Troop	SPOUSE MS. WAITS			
MSG WALTON, MICHAEL		Ops Group - Wolf Team	SPOUSE CPT WALTON			
SSG AUSTIN, RAMONA		MEDDAC	SPOUSE SGT AUSTIN			
SSG ROSALES, VICTOR		H 2/11	SPOUSE SGT ROSALES			
SPC EDWARDS, RAYDEEN J.		MMC	SPOUSE SGT EDWARDS			
SOLDIERS						
CPT WALTON, SUSAN M.						
SFC ROSADO, JOHN A.						
SGT AUTSIN, MARCUS						
SGT ROSALES, SANDRA A.						
SGT EDWARDS, LEONORA						
SPC FREEMAN, JADA C.						
SPC MARTIN, KAREN S.						
SPC WOODS, DONALD F II						
PFC FONSECA, DIMAS						
PFC HAWKINS, JOHNATHAN H.						
*NOTE: Soldiers in bold are on UIC FIN49016						

**Enclosure 1: Sample Battalion PRA Roster**

DATE: 23 DEC 03

PCN: UH0990362

DSSN 557700

PRA LISTING

NAME	SSN	MONTH 3 OF QUARTER		MONTH 2 OF QUARTER		MONTH 1 OF QUARTER		NET CHANGE	
		ENTITLEMENT	LV ERND	ENTITLEMENT	LV ERND	ENTITLEMENT	LV ERND	ENTITLEMENT	
								MO 3/MO 2	MO 2/MO 1
WALTO	XXX-XX-XXXX	\$ 2,138.55	2.5	\$ 2,595.30	2.5	\$ 2,145.08	2.5	\$ (456.75)	\$ 450.22
SPIND	XXX-XX-XXXX	\$ 7,571.78	2.5	\$ 7,534.30	2.5	\$ 7,704.35	2.5	\$ 37.48	\$ (170.05)
GROOM	XXX-XX-XXXX	\$ 2,300.32	2.5	\$ 2,280.19	2.5	\$ 4,859.22	2.5	\$ 20.13	\$ (2,579.03)

PERSONAL DATA - PRIVACY ACT OF 1974 (5USC 552a)

**Enclosure 2: Sample Quarterly PRA Report Audit**